## IN THE CLAIMS

This listing of claims replaces all prior listings:

- 1.-5. (Cancelled)
- (Previously Presented) A method of manufacturing a micro electro-mechanical system (MEMS) resonator, comprising the steps of:

forming a electrode on a substrate;

forming a layer on said substrate including said electrode;

selectively forming an opening that reaches said substrate at a portion of said layer where a support column can be formed;

forming a beam on said layer;

forming inside said opening the support column integrated with said beam and said substrate; and

removing said layer.

7. - 13. (Cancelled)